



**DHABRIYA
GROUP**

DHABRIYA POLYWOOD LIMITED

Regd. Office : B-9D(1), Malviya Industrial Area, JAIPUR-302 017 (Raj.) INDIA
Phone : +91-141-4057171, 4040101-105 | Fax : +91-141-2750814
E-mail : info@polywood.org | Website : www.polywood.org

CIN : L29305RJ1992PLC007003

Ref: BSE/2022-23/36

Date: 14.11.2022

To,
The General Manager
Department of Corporate Service
BSE Limited,
P.J. Towers, Dalal Street,
Fort, Mumbai – 400 001

Scrip Code: 538715

Subject – Un-audited Financial Results (Standalone and Consolidated) for the Quarter & Half Year ended September 30, 2022.

Dear Sir/ Ma'am,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing the Standalone and Consolidated Un-audited Financial Results along with the limited review report, for the Quarter & Half Year ended on September 30, 2022, as approved by the Board of Directors of the Company at its meeting held on today i.e. November 14, 2022.

Kindly disseminate the information on the official website of the exchange for the information of all members of the exchange and investors.

Thanking You,

Yours faithfully,

FOR DHABRIYA POLYWOOD LIMITED

Sparsh Jain
Company Secretary
M. No. A36383



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED
CONSOLIDATED FINANCIAL RESULTS**

TO
THE BOARD OF DIRECTORS
DHABRIYA POLYWOOD LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Dhabriya Polywood Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended **September 30, 2022** and year to date from April 01, 2022 to September 30, 2022 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the regulation").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following Subsidiaries:
 - ↳ Dynasty Modular Furnitures Private Limited
 - ↳ Polywood Profiles Private Limited
 - ↳ Polywood Green Building Systems Private Limited





TAMBI ASHOK & ASSOCIATES
Chartered Accountants

Phone : 2363078, 2378289
B-19, Padam Niwas, New
Colony, M.I. Road, Jaipur

5. We did not review the interim financial results and other financial information in respect of above three subsidiaries, whose interim financial results/information reflect total assets of ₹ 4511.28 Lakhs as at September 30, 2022, total revenues of ₹ 2297.64 Lakhs and ₹ 4356.88 Lakhs, total net profit after tax of ₹ 140.48 Lakhs and ₹ 177.09 Lakhs, total comprehensive income of ₹ 140.48 Lakhs and ₹ 177.09 Lakhs for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022, respectively, and net cash flow of ₹ 49.29 Lakhs for the period from April 01, 2022 to September 30, 2022 as considered in the statements. The interim financial results and other financial information of these subsidiaries have been reviewed by other auditors whose reports have been furnished to us by the Management.

Our conclusion, in so far as it relates to the amounts and disclosures included in respect of these Subsidiaries, is based solely on the report of other auditors. Our conclusion is not modified in respect of this matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Jaipur
Date: 14.11.2022

For TAMBI ASHOK & ASSOCIATES
Chartered Accountants
(Firm Regn. No.005301C)



Ashok Kumar Tambi

(ASHOK KUMAR TAMBI)

Partner

Membership No. 74100

UDIN: 22074100BDBXWR6579

DHABRIYA POLYWOOD LIMITED

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CIN No. : L29305RJ1992PLC007003

UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2022 (₹ In Lakhs, except per share data)

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue						
I	Revenue from Operations						
II	Other Income	4374.78	3679.17	3986.25	8053.95	5946.63	13363.95
III	Total Income (I + II)	6.33	6.52	5.82	12.85	12.39	31.06
IV	Expenses	4381.11	3685.69	3992.07	8066.80	5959.02	13395.01
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade	2820.10	2530.94	2652.60	5351.04	3990.00	8513.47
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	56.89	75.21	70.71	132.10	104.12	363.26
	d) Employee Benefits Expenses	(60.33)	(105.51)	(78.54)	(165.84)	(256.91)	(420.04)
	e) Finance Cost	642.02	534.19	510.82	1176.21	945.96	1982.40
	f) Depreciation and amortization expenses	101.23	90.94	104.67	192.17	208.13	387.02
	g) Other expenses	88.38	84.72	82.94	173.10	165.44	339.24
	Total Expenses (IV)	482.40	371.67	447.28	854.07	695.69	1553.75
V	Profit before Exceptional items and Taxes (III - IV)	4130.69	3582.16	3790.47	7712.85	5852.43	12719.10
VI	Exceptional Items	250.42	103.53	201.60	353.95	106.60	675.92
VII	Profit before Taxes (V - VI)	0.00	0.00	0.00	0.00	0.00	0.00
VIII	Tax expenses / (credit)	250.42	103.53	201.60	353.95	106.60	675.92
	- Current Tax						
	- Deferred Tax	39.81	34.89	46.33	74.70	67.85	166.04
	- Short / (Excess) provision for Taxes of earlier years	(3.47)	4.24	(0.69)	0.77	(4.70)	(3.84)
	- Total Tax	0.23	0.00	0.00	0.23	0.00	4.98
IX	Profit for the period (VII - VIII)	36.57	39.13	45.64	75.70	63.15	167.18
	Net Profit after tax for the year attributed to:	213.85	64.40	155.96	278.25	43.45	508.74
	- Owners of the Company						
	- Non-controlling interest	213.80	64.63	155.82	278.43	43.43	508.68
X	Other Comprehensive Income (OCI)	0.05	(0.23)	0.14	(0.18)	0.02	0.06
	- Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	14.84
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(4.07)
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	10.77
XI	Total Comprehensive Income for the period After Tax (IX + X)	213.85	64.40	155.96	278.25	43.45	519.51
	Total Comprehensive Income for the year attributed to:						
	- Owners of the Company	213.80	64.63	155.82	278.43	43.43	519.45
	- Non-controlling interest	0.05	(0.23)	0.14	(0.18)	0.02	0.06
	Paid -up Equity Share Capital (face value of ₹ 10/- each)	1082.42	1082.42	1082.42	1082.42	1082.42	1082.42
	Earning Per Equity Share (of ₹ 10/- each) (Not Annualised)						
	a) Basic & Diluted (Not Annualised) EPS	1.98	0.60	1.44	2.57	0.40	4.70



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CONSOLIDATED UN-AUDITED BALANCE SHEET

Particulars		(₹ in Lacs)	(₹ in Lacs)
		As at 30.09.2022	As at 31.03.2022
		Un-Audited	Audited
A. ASSETS			
1. Non-current Assets			
(a) Property, Plant and Equipment		4509.92	4367.08
(b) Capital work-in-progress		854.72	819.28
(c) Investment Property		176.92	176.92
(d) Financial Assets		0.00	
(i) Investments		3.87	1.32
(ii) Loans		58.90	56.12
(iii) Others		0.00	0.00
(e) other non-current assets		0.00	0.00
	Total-Non-current assets	5604.33	5420.72
2. Current assets			
(a) Inventories		4623.77	4451.91
(b) Financial Assets			
(i) Trade receivables		2452.64	2244.51
(ii) Cash and cash equivalents		447.30	428.03
(iii) Bank balances other than (ii) above		0.00	0.00
(iv) Loans		48.19	47.00
(v) Others		285.20	170.62
(c) Other current assets		361.28	240.94
	Total Current assets	8218.38	7583.00
	Total Assets	13822.71	13003.72
B. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share capital		1082.42	1082.42
(b) Other Equity		5221.08	4942.84
	Total Equity	6303.50	6025.26
2. LIABILITIES			
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		1991.66	2133.52
(ii) Other financial liabilities		3.64	3.34
(b) Provisions		207.16	204.16
(c) Deferred tax liabilities (net)		93.26	92.48
(d) Other non-current liabilities		0.00	0.00
	Total Non current liabilities	2295.72	2433.50
3. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		2205.64	2486.72
(ii) Trade Payables			
- Dues to Micro and Small Enterprises		280.93	162.01
- Dues to Creditors other than Micro and Small Enterprises		891.54	590.46
(iii) Other financial liabilities		1047.96	957.18
(b) Other current liabilities		498.55	123.01
(c) Provisions		298.14	235.56
(d) Current tax liabilities (Net)		0.73	(9.98)
	Total Current liabilities	5223.49	4544.96
	Total Equity and Liabilities	13822.71	13003.72

Notes:-

- The above Un-Audited Consolidated Financial Results have been prepared in accordance with Indian accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015.
- The above Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th November, 2022.
- Segment information as per Ind-AS 108 "Operating Segments" is disclosed in Annexure - I.
- The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company.
- Previous year's / period's figures have been regrouped / reclassified / recasted, wherever necessary to confirm to classification of current year / period.
- There are no investor complaints received / pending as on September 30, 2022.



For & on behalf of Board
For Dhabriya Polywood Limited

Digvijay Dhabriya
Managing Director
DIN: 00519946

Mahendra Karnawat
Whole Time Director
DIN: 00519876



Place: Jaipur
Date: 14th November, 2022

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ANNEXURE -I

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2022

(₹ In Lakhs)

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2022 Un-Audited	30.06.2022 Un-Audited	30.09.2021 Un-Audited	30.09.2022 Un-Audited	30.09.2021 Un-Audited	31.03.2022 Audited
I	Segment Revenue						
	- Plastic Products	3911.71	3246.98	3707.09	7158.69	5423.48	11946.35
	- Modular Furniture	467.09	439.61	284.76	906.70	536.07	1442.76
	Gross Turnover (Turnover and Inter Segment Transfers)	4378.80	3686.59	3991.85	8065.39	5959.55	13389.11
	Less : Inter Segment Transfers	4.02	7.41	5.60	11.43	12.92	25.16
	Revenue from Operations	4374.78	3679.17	3986.25	8053.95	5946.63	13363.95
II	Segment Results						
	- Plastic Products	302.93	195.45	338.33	498.37	398.50	1010.91
	- Modular Furniture	46.34	(2.45)	(34.39)	43.90	(87.22)	40.44
	Total Segment Profit before Interest & Tax	349.27	193.00	303.93	542.27	311.28	1051.35
	- Finance Cost	(101.23)	(90.94)	(104.67)	(192.17)	(208.13)	(387.02)
	- Interest Income	2.38	1.48	2.33	3.85	3.45	11.60
	Profit Before Tax	250.42	103.53	201.60	353.95	106.60	675.92
III	Segment Assets						
	- Plastic Products	11938.43	11334.86	10560.33	11938.43	10560.33	11040.97
	- Modular Furniture	1884.28	2004.62	1817.77	1884.28	1817.77	1962.75
	Total	13822.71	13339.48	12378.10	13822.71	12378.10	13003.72
IV	Segment Liabilities						
	- Plastic Products	11938.43	11334.86	10560.33	11938.43	10560.33	11040.97
	- Modular Furniture	1884.28	2004.62	1817.77	1884.28	1817.77	1962.75
	Total	13822.71	13339.48	12378.10	13822.71	12378.10	13003.72

Notes: -

- 1 As per Indian Accounting Standard 108 on 'Operating Segment', the Company has reported 'Segment Information', as described below :
 - a. The **Plastic Products** segment includes Manufacturing, Sales & Installation of uPVC/PVC Profiles, Sheets, Moulding, Windows & Doors.
 - b. The **Furniture Products** segment includes Manufacturing and Sales of Modular Furniture Items.



For & on behalf of Board
For Dhabriya Polywood Limited

Digvijay Dhabriya
Managing Director
DIN: 00519946

Mahendra Karnawat
Whole Time Director
DIN: 00519876



Place: Jaipur
Date: 14th November, 2022

DHABRIYA POLYWOOD LIMITED
CONSOLIDATED UN-AUDITED STATEMENT OF CASH FLOW
For the Half-Year Ended September 30, 2022

(₹ In Lakhs)

PARTICULARS	HALF-YEAR ENDED 30.09.2022 (UN-AUDITED)	HALF-YEAR ENDED 30.09.2021 (UN-AUDITED)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per Profit & Loss Statement	353.95	106.60
Adjusted for :		
Depreciation and amortization expenses	173.10	165.44
Profit on sale of fixed asset	0.00	0.00
Finance Costs	192.17	208.13
Interest Income	(3.86)	(3.46)
Operating profit before working capital changes	361.41	370.11
Adjustment for :	715.36	476.71
(Increase) / Decrease in Trade Receivables	(208.13)	12.35
(Increase) / Decrease in Inventories	(171.87)	(455.88)
(Increase) / Decrease in Other Assets	(241.44)	(26.69)
(Decrease) / Increase in Trade Payables	420.01	359.17
(Decrease) / Increase in Provisions	65.57	65.85
(Decrease) / Increase in Other Liabilities	476.59	347.80
Cash generated from / (used in) operations	340.73	302.60
Income Tax paid	1056.09	779.31
Net cash generated from/(used in) operating activities - (A)	(74.20)	(75.73)
	981.89	703.58
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for Property, plant and equipment and Capital work in progress and Investment properties	(351.36)	(205.29)
Sale of fixed assets	0.00	0.00
Interest income	3.86	3.46
Net cash (used in) Investing Activities - (B)	(347.51)	(201.85)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds / (Repayment) of Non-Current borrowings	(141.86)	(246.22)
Net Increase/(decrease) in Current borrowings	(281.08)	77.22
Interest paid	(192.17)	(208.13)
Net cash(used in) / from financing activities - (C)	(615.11)	(377.13)
Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)	19.27	124.60
Cash and cash equivalents at the beginning of the year/period	428.03	227.63
Cash and cash equivalents at the end of the year/period	447.30	352.23
1 Cash and cash equivalents at the end of year/period comprises :		
Cash on hand	19.18	15.62
Balances with banks		
(i) In current accounts	191.55	141.02
(ii) In fixed deposit accounts	236.57	195.59
TOTAL	447.30	352.23





TAMBI ASHOK & ASSOCIATES

Chartered Accountants

Phone : 2363078, 2378289

B-19, Padam Niwas, New
Colony, M.I. Road, Jaipur

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED
STANDALONE FINANCIAL RESULTS**

TO

THE BOARD OF DIRECTORS

DHABRIYA POLYWOOD LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Dhabriya Polywood Limited** ("the Company") for the quarter ended **September 30, 2022** and year to date from April 01, 2022 to September 30, 2022 ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ('the regulation').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind As 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards ('Ind As') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Jaipur

Date: 14.11.2022

For TAMBI ASHOK & ASSOCIATES

Chartered Accountants

(Firm Regn. No.005301C)



Ashok Kumar Tambi

(ASHOK KUMAR TAMBI)

Partner

Membership No. 74100

UDIN: 22074100BDBXZL2295

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CIN No. : L29305RJ1992PLC007003

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2022 (₹ In Lakhs, except per share data)

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2022 Un-Audited	30.06.2022 Un-Audited	30.09.2021 Un-Audited	30.09.2022 Un-Audited	30.09.2021 Un-Audited	31.03.2022 Audited
	Revenue						
I	Revenue from Operations	2180.43	1743.96	2190.81	3924.39	3167.89	7353.50
II	Other Income	4.24	5.47	1.92	9.71	5.82	16.38
III	Total Income (I + II)	2184.67	1749.43	2192.73	3934.10	3173.71	7369.88
IV	Expenses						
	a) Cost of materials consumed	1332.14	1191.27	1382.81	2523.41	2057.01	4433.35
	b) Purchases of stock-in-trade	54.82	0.00	44.15	54.82	74.03	355.86
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(55.12)	(146.26)	18.97	(201.38)	(160.87)	(218.37)
	d) Employee Benefits Expenses	356.74	298.29	284.68	655.03	529.02	1122.64
	e) Finance Cost	88.09	78.92	90.20	167.01	177.84	336.27
	f) Depreciation and amortization expenses	56.98	54.46	57.42	111.44	113.32	232.10
	g) Other expenses	273.36	230.66	257.90	504.02	423.33	980.42
	Total Expenses (IV)	2107.01	1707.34	2136.13	3814.35	3213.68	7242.27
V	Profit before Exceptional items and Taxes (III - IV)	77.66	42.09	56.60	119.75	(39.97)	127.61
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before Taxes (V - VI)	77.66	42.09	56.60	119.75	(39.97)	127.61
VIII	Tax expenses / (credit)						
	- Current Tax	5.57	9.78	0.00	15.35	0.00	24.25
	- Deferred Tax	(1.27)	4.52	0.41	3.25	(1.95)	0.99
	- Short / (Excess) provision for Taxes of earlier years	0.00	0.00	0.00	0.00	0.00	2.48
	- Total Tax	4.30	14.30	0.41	18.60	(1.95)	27.72
IX	Profit for the period (VII - VIII)	73.36	27.79	56.19	101.16	(38.02)	99.89
X	Other Comprehensive Income (OCI)						
	- Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	11.50
	- Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(3.20)
	Other Comprehensive income for the period after tax	0.00	0.00	0.00	0.00	0.00	8.30
XI	Total Comprehensive Income for the period After Tax (IX + X)	73.36	27.79	56.19	101.16	(38.02)	108.19
	Paid-up Equity Share Capital (face value of ₹ 10/= each)	1082.42	1082.42	1082.42	1082.42	1082.42	1082.42
	Earning Per Equity Share (of ₹ 10/= each) (Not Annualised)						
	a) Basic & Diluted (Not Annualised) EPS	0.68	0.26	0.52	0.93	(0.35)	0.92



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CIN No. : L29305RJ1992PLC007003

STANDALONE UN-AUDITED BALANCE SHEET

Particulars		(₹ in Lakhs)	(₹ in Lakhs)
		As at 30.09.2022	As at 31.03.2022
		Un-Audited	Audited
A. ASSETS			
1. Non-current Assets			
(a) Property, Plant and Equipment		3421.19	3381.40
(b) Capital work-in-progress		722.82	675.23
(c) Investment Property		176.92	176.92
(d) Financial Assets			
(i) Investments			480.16
(ii) Loans		480.16	480.16
(iii) Others		26.83	26.83
(e) other non-current assets		0.00	0.00
		0.00	0.00
	Total-Non-current assets	4827.92	4740.54
2. Current assets			
(a) Inventories		3395.45	3063.91
(b) Financial Assets			
(i) Trade receivables		1514.37	1431.44
(ii) Cash and cash equivalents		250.04	280.07
(iii) Bank balances other than (ii) above		0.00	0.00
(iv) Loans		29.23	32.00
(v) Others		232.18	137.11
(c) Other current assets		283.57	187.21
	Total Current assets	5704.84	5131.74
	Total Assets	10532.76	9872.28
B. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share capital		1082.42	1082.42
(b) Other Equity		3112.46	3011.30
	Total Equity	4194.88	4093.73
2. LIABILITIES			
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		1709.75	1863.18
(ii) Other financial liabilities		3.05	2.75
(b) Provisions		144.71	141.71
(c) Deferred tax liabilities (net)		76.62	73.37
(d) Other non-current liabilities		0.00	0.00
	Total Non current liabilities	1934.13	2081.01
3. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		1935.82	2156.20
(ii) Trade Payables			
- Dues to Micro and Small Enterprises		176.08	152.86
- Dues to Creditors other than Micro and Small Enterprises		952.69	514.29
(iii) Other financial liabilities		751.65	669.84
(b) Other current liabilities		456.28	90.15
(c) Provisions		148.14	127.46
(d) Current tax liabilities (Net)		(16.90)	(13.27)
	Total Current liabilities	4403.75	3697.53
	Total Equity and Liabilities	10532.76	9872.28

Notes:-

- The above un-audited Standalone Financial Results have been prepared in accordance with Indian accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015.
- The above Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th November, 2022.
- The Company has one segment of activity viz 'Plastic Products' (i.e. manufacturing, sales & installation of uPVC/PVC Profiles, Sheets, Mouldings Window & Doors).
- The Statutory Auditors of the Company have carried out the limited review of the above financial results of the Company.
- Previous year's / period's figures have been regrouped / reclassified / recasted, wherever necessary to confirm to classification of current year / period.
- There are no investor complaints received / pending as on September 30, 2022.



For & on behalf of Board
For Dhabriya Polywood Limited


Digvijay Dhabriya
Managing Director
DIN: 00519946

Place: Jaipur
Date: 14th November, 2022


Mahendra Karnawat
WholeTime Director
DIN: 00519876



DHABRIYA POLYWOOD LIMITED
STANDALONE UN-AUDITED STATEMENT OF CASH FLOW
For the Half-Year Ended on September 30, 2022

(₹ In Lakhs)

PARTICULARS		HALF-YEAR ENDED 30.09.2022 (UN-AUDITED)	HALF-YEAR ENDED 30.09.2021 (UN-AUDITED)
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax as per Profit & Loss Statement		119.75	(39.97)
Adjusted for :			
Depreciation and amortization expenses	111.44		113.32
Finance Costs	167.01		177.84
Interest Income	(3.22)		(2.16)
		275.23	289.00
Operating profit before working capital changes		394.98	249.03
Adjustment for :			
(Increase) / Decrease in Trade Receivables	(82.93)		6.24
(Increase) / Decrease in Inventories	(331.54)		(281.63)
(Increase) / Decrease in Other Assets	(188.65)		(2.33)
(Decrease) / Increase in Trade Payables	461.61		224.31
(Decrease) / Increase in Provisions	23.68		27.21
(Decrease) / Increase in Other Liabilities	461.50		246.66
		343.67	220.46
Cash generated from / (used in) operations		738.65	469.49
Income Tax paid		(32.25)	(9.15)
Net cash generated from/(used in) operating activities - (A)		706.40	460.34
B. CASH FLOW FROM INVESTING ACTIVITIES			
Payment for Property, plant and equipment and Capital work in progress and Investment properties		(198.82)	(122.33)
Interest income		3.22	2.16
Net cash (used in) Investing Activities - (B)		(195.60)	(120.17)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds / (Repayment) of Non-Current borrowings		(153.43)	(230.30)
Net Increase/(decrease) in Current borrowings		(220.38)	85.93
Interest paid		(167.01)	(177.84)
Net cash(used in) / from financing activities - (C)		(540.82)	(322.21)
Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)		(30.03)	17.96
Cash and cash equivalents at the beginning of the year/period		280.07	140.16
Cash and cash equivalents at the end of the year/period		250.04	158.12
1 Cash and cash equivalents at the end of year/period comprises :			
Cash on hand		9.91	3.18
Balances with banks			
(i) In current accounts		40.58	18.58
(ii) In fixed deposit accounts		199.54	136.36
TOTAL		250.04	158.12



Handwritten signature/initials.

